

IATJ  
MINUTES OF MEETING OF EXECUTIVE COMMITTEE  
AND BOARD OF DIRECTORS  
JULY 26, 2012 BY CONFERENCE  
CALL – 9:00 a.m. (Canada/U.S.)  
14:00 GMT (U.K.);  
15:00 France, Netherlands, Germany, Belgium

Participants:

Eugene Rossiter (Canada), Friederike Grube (Germany), Philippe Martin (France), Peter Panuthos (United States), Pramod Kumar (India), Joao Francisco Bianco (Brazil).

1. Agenda:

The proposed agenda was approved as circulated.

2. Minutes:

Minutes of the Board meetings of April 11, 2012 were approved as circulated.

3. Financial:

a. Budget: The budget as presented for 2012 was satisfactory as presented except there are to be two lunches at the IATJ 3<sup>rd</sup> Assembly and there is to be an IATJ reception on October 19, 2012. Save and except the foregoing, the budget was to be amended and approved as circulated.

b. Also, Judge Martin inquired as to whether or not there was an IBFD contribution this year, and whether we should pursue a contribution. ACJ Rossiter explained that the IBFD had made a contribution indirectly by paying the legal account of Baker & McKenzie. This amount will be shown as an “in” and “out” amount on the budget to give recognition to the IBFD. Also, ACJ Rossiter is to contact Wim Wijnen to see if any approach will be made to the IBFD.

c. Financial status: ACJ Rossiter reviewed the financial status of the IATJ as of July 24, 2012. All were in agreement that the IATJ is in a strong financial position given the brief period of time of its existence and a small membership.

4. Newsletter:

ACJ Rossiter explained that there was a newsletter sent out in June, 2012 with the article “The Missing Keystone of Income Tax Treaties” by Joanna Wheeler and with another by former Chief Justice Donald G.H. Bowman entitled “The Unique Canadian Tax System” waiting to be put into circulation. It was anticipated that there would be another article available by Vimal Gandhi entitled “Trust Laws and Their Fair Application”.

Judge Pramod Kumar agreed to prepare an article for the newsletter of September, 2012 on a topic to be determined.

5. Judge Peter Panuthos Award Announcement:

ACJ Rossiter confirmed that there an announcement has made to all members of the IATJ with respect to Judge Peter Panuthos being the recipient of the Edgar Murdock award at a ceremony at the U.S. Tax Court. He commented on how fortunate we are to have someone of this stature on our Board and as an active member of the IATJ.

6. Website:

There was a discussion with respect to additions and expansions to the website. The following was noted.

- a. There should be a section on the website for judgments from around the world. It was again agreed that the judgments from around the world will be submitted to Justice Webb of the Tax Court of Canada and he would vet same as to which ones will be placed on the website.
- b. There will be an exchange of information within the IATJ for major cases.
- c. Useful links –on the “useful links” portion of the website it would be helpful for all courts who have members in the IATJ to

provide their link so that it can be put on the IATJ website. This is to be followed up on.

- d. Most presentations from the 2<sup>nd</sup> Assembly are now shown on the website. All presentations are to be put on the website shortly.

7. IATJ Membership:

There was a discussion with respect to the promotion of the IATJ in terms of membership and emphasis that all Board members and members of the IATJ should try to have fellow judges join the IATJ whenever possible.

8. Statutes:

It was confirmed that Baker & McKenzie had completed the Statutes and they are now with the corporate records of the IATJ.

9. 3<sup>rd</sup> Assembly – Munich – October 18 and 19, 2012

The location is Munich with the dates of October 18, 19 and 20, 2012.

The agenda program was reviewed by Justice Grube and it was agreed that there would be added a meeting of the Board of Directors at 5:30 p.m. on Saturday, October 20, 2012.

Justice Grube also reviewed the substantive program and there is to be added to the program from 5:00 p.m. to 5:15 p.m. on Friday, October 19, 2012 a presentation on Excise Duties in the European Union by Harald Jatske.

ACJ Rossiter advised that a paper will be completed on Judicial Independence in Canada which will be made available to all attendees at the Assembly. It will be forwarded to Justice Grube for inclusion in the program materials. It will also be forwarded to members of the Judicial Independence panel prior to the Assembly.

The budget was again briefly reviewed. The program was confirmed.

It was agreed that the President would prepare a nomination report for five or six possible terms which will expire on the Board of the IATJ for recommendation by the Board to the Assembly.

There being no further business, the meeting was adjourned. The next meeting will be held by conference call on September 13, 2012.